

SENATE FILE NO. 137.]

[BY MERRELL.

A BILL

FOR AN ACT TO AMEND SECTION 831, CHAPTER 1, TITLE VI OF THE CODE, IN
RELATION TO APPEALS FROM BOARDS OF EQUALIZATION.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 831 of
2 the Code be and the same is hereby amended by adding thereto the following: “Said appeals
3 shall be taken and perfected within twenty days from the date of the act of said board
4 appealed from; and at the trial of said appeal either party may demand a trial by jury.”

SEC. 2. This act being deemed of immediate importance, shall take effect and be in force
2 from and after its publication in the *Iowa State Register* and *Iowa State Leader*, newspapers
3 published in Des Moines, Iowa.